

IN THE CLAIMS:

Please amend claims 13 and 17, cancel claims 1-12, 14-16 and 18-33 without prejudice or disclaimer, and add new claim 34, as presented below.

Claims 1-12 (canceled).

13. (Currently Amended) A semiconductor device, comprising:

a semiconductor layer;

an MOS transistor formed on the semiconductor layer; and

a resistive conductive layer formed on the semiconductor layer ~~through an insulating layer, wherein;~~

a silicon nitride layer or a silicon oxynitride layer formed on the resistive conductive layer; and

a silicon oxide layer formed on the side of the resistive

layer ~~the MOS transistor comprises a gate insulating layer and~~

~~a gate electrode formed on the gate insulating layer.~~

Claims 14-16 (canceled).

17. (Currently Amended) The semiconductor device according to ~~any one of Claims 13 or 14~~ claim 13, wherein a high breakdown voltage transistor and a low breakdown voltage transistor of insulated gate types are formed on the semiconductor layer, the high breakdown

voltage transistor including a proof voltage between a source and a drain which is different from that of the low breakdown voltage transistor, and wherein the MOS transistor comprises the high breakdown voltage transistor.

Claims 18-33 (canceled).

Please add the following new claim 34.

34. (New) A semiconductor device, comprising:
a semiconductor layer;
an MOS transistor formed on the semiconductor layer;
a resistive conductive layer formed on the semiconductor layer;
a protective layer formed on the resistive conductive layer; and
an insulating layer formed on the side of the resistive layer.